

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA,
Petitioner,

v.

DEBRA MANN,
Respondent.

M.B.D. No. 13-mc-91218-NMG

**REPORT AND RECOMMENDATION
ON THE UNITED STATES' PETITION FOR AN ORDER
ENFORCING INTERNAL REVENUE SERVICE SUMMONSES**

Boal, M.J.

On September 10, 2013, the District Court referred the subject petition to enforce Internal Revenue Service ("IRS") Summonses to the undersigned for a hearing and the issuance of a report and recommendation. Docket No. 4. That same day, this Court issued an order to show cause and scheduled a hearing. Docket No. 5.

This Court held a hearing on November 5, 2013. Docket No. 10. The Respondent appeared and represented that she could comply with the Summonses, but needed additional time to do so. She asked for nine months to comply. Although she felt fine at the time of the hearing, she explained that she suffers from an episodic medical condition and currently was focusing her attention on putting the affairs of her business in order.

This Court is sympathetic to Respondent's medical condition and, in light of her condition, recommends that she receive an additional sixty days to comply. However, neither her condition nor her press of business matters excuses her from complying with the Summonses. Accordingly, this Court finds that Respondent has failed to show any cause why

*Report and Recommendation accepted and
adopted. S/M Gorton, USDJ 12/31/13*